

Australian Capital Territory

# **Taxation Administration (Payroll tax provisions) Approved Special Arrangements 2003 (No 1)**

## **Explanatory Statement**

**Disallowable Instrument DI2003-86**

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The *Taxation Administration Act 1999*, section 42, allows the commissioner, in writing, to approve special arrangements for classes of persons that vary the provisions of a tax law in relation to the lodging of returns.

The *Payroll Tax Act 1987*, section 16, requires all employers liable for payroll tax in the ACT to lodge a return for a month within 7 days after the end of the month.

This instrument extends the time by which the employers must lodge a return for June 2004 from 7 July 2004 to 31 July 2004. The returns now also incorporate the 2003-2004 annual reconciliation.

Under the *Payroll Tax Act 1987*, section 16, as varied by this approval, interim tax payable in respect of the return is payable by the end of 31 July 2004.

The extension of time is to allow businesses extra time to prepare their 2004 returns during the busy end of financial year period.

Authorised by the Acting Commissioner for ACT Revenue, Dr Mark Mullins